

# Motor Fuel Tax License Application

## PART 1: IDENTIFYING INFORMATION

1. Type of Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Domestic Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Trust/Estate <input type="checkbox"/> LLC (Limited Liability Corporation) <input type="checkbox"/> S. Corporation <input type="checkbox"/> LLP (Limited Liability Partnership)		If a corporation or LLC, State of Incorporation
		Date Incorporated
		Corporate or LLC Number (if applicable)
2. Legal Name		3. Federal Employer Identification Number (FEIN), TR, or ME Number
4. Trade Name (DBA)	5. Business Telephone Number	6. Business Fax Number
7. Legal Address (Street, PO Box, City, State, ZIP)		8. Mailing Address (Street, PO Box, City, State, ZIP)
9. Physical Location of Business (Not PO Box)	10. Licensing Contact (name, telephone no., fax no., email)	11. Tax Preparer Contact (name, telephone no., fax no., email)

## PART 2: OWNERSHIP INFORMATION

Lines 12-14 must be completed for each corporate officer, principal, partner or owner. Attach additional sheet(s) if necessary.

A. Title	B. Full Name (first, middle, last)	C. Residence Address (Street, City, State, ZIP)	D. Residence Telephone Number	E. Social Security Number
12.				
13.				
14.				
15. Foreign Corporations: Name and Complete Address of Resident Agent			FEIN of Resident Agent	
			Telephone Number of Resident Agent	
16. Date Motor Fuel Operations began in Michigan			17. Anticipated effective date of license(s) (MM/DD/YYYY)	

18. This form must be signed by the owner, two partners or two corporate officers responsible for filing returns and making tax payments. I declare under penalty of perjury, that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge, it is true and complete.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
19a. License Type		19b. License Fee	

Mail completed applications to:  
**Michigan Department of Treasury**  
**Special Taxes Division**  
**PO Box 30474**  
**Lansing, MI 48909-7974**

**TREASURY USE ONLY**

20. Do you hold a Federal 637 registration under section 4101 of the Internal Revenue Act? ☐ Yes ☐ No

If yes, enter your Federal 637 number and activity letter (attach a copy of your registration letter): \_\_\_\_\_

<p>21. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving motor fuel or any tax issues?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, explain: _____</p>	<p>22. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business had a motor fuel license revoked or refused for issuance or renewal in the State of Michigan or another state or foreign jurisdiction?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, explain: _____</p>
<p>23a. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another name in Michigan?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Account Number (FEIN, TR, ME): _____</p>	<p>23b. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another state?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>State: _____</p> <p>Account Number (FEIN, TR, ME): _____</p>

### PART 3: STORAGE/INVENTORY

24. Will you maintain bulk fuel storage facilities that are not part of a federally registered terminal or refinery? ☐ Yes ☐ No If Yes ☐ Owned? ☐ Leased?

Total Fuel Storage in Gallons:	Gasoline (including Ethanol blend)	Clear Diesel (including Biodiesel blend)	Dyed Diesel (including Biodiesel blend)	Aviation Fuel	Unblended Biodiesel (B100)	Unblended Ethanol
In Michigan						
Outside Michigan						

Address and storage capacity for each storage location (Attach additional sheet(s) if necessary).  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

### Receipts

25. From whom will you purchase fuel and which fuel types will you purchase? List below all companies by name, federal identification number, location, and product codes, including dyed diesel (Attach additional sheet(s) if necessary).

Name	FEIN	Location (City, State/Province, Country)	Product Code

### Disbursements

26. Will you sell dyed diesel fuel for taxable purposes? ☐ Yes ☐ No

If yes, identify purchaser and explain: \_\_\_\_\_

Company Name	FEIN	Address	City, State, ZIP

**PART 4: CARRIER INFORMATION (Pipeline or Marine Vessel moving fuel above the terminal rack.)**27. Will you be a shipper of record on one of the commercial pipelines serving the State of Michigan? ☐ Yes ☐ No

If yes, name of pipeline	FEIN
--------------------------	------

28. a. Will you own or operate a commercial pipeline serving Michigan? ☐ Yes ☐ No If yes, operating as \_\_\_\_\_

b. Will you own or operate a marine vessel serving Michigan? ☐ Yes ☐ No If yes, operating as \_\_\_\_\_

**PART 5: REFINER INFORMATION**Biofuels

29a. Will you produce fuel-grade ethanol or biodiesel? ..... ☐ Yes ☐ No

29b. Will you disburse fuel-grade ethanol or biodiesel from a rack? ..... ☐ Yes ☐ No

30a. Will you produce another type of biofuel capable of powering a motor vehicle? ..... ☐ Yes ☐ No

30b. Will you disburse that fuel from a rack? ..... ☐ Yes ☐ No

If yes, please attach statement explaining.

31. Provide address of production facility, fuel type and annual capacity.

Address	Fuel Type	Annual Capacity

Petroleum32. Will you refine any petroleum products? ☐ Yes ☐ No

If yes, list address for each refinery (Attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control Number

33. Total gallons of product refined. Attach additional sheets if necessary.

Product	Estimated monthly gallons of petroleum products refined at your Michigan refinery(ies)	Estimated monthly gallons removed across the rack from refinery(ies) in Michigan

34. Are there terminals within 5 mles of your facility? ☐ Yes ☐ No

If yes, list each address (Attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control Number

**PART 6: TERMINAL OPERATOR INFORMATION**

Attach copies of Terminal Lease Agreements/Throughout Agreements. See instructions for acceptable criteria for agreements.

35. Will you own/operate terminals in the state of Michigan? ☐ Yes ☐ No If yes, how many? \_\_\_\_\_36. Will you own/operate a terminal(s) in another state or country from which fuel will be delivered into Michigan? ☐ Yes ☐ No37. Will Michigan destined fuel from terminals outside of Michigan be treated the same as fuel withdrawn from Michigan terminals? ☐ Yes ☐ No38. Identify all terminals in Michigan, and all terminals in another state **or country** from which fuel will be delivered into Michigan. (Attach additional sheets if necessary).

Name & Terminal Control Number	Address	Storage Capacity	Out of state Terminals Method of delivery into Michigan

39. Identify position holders, by terminal, who own product in the terminals listed above. Terminal outside of Michigan need only identify position holders that disburse with a Michigan destination (Attach additional sheets if necessary).

Position Holder Name	FEIN	Terminal Control Number or Terminal Name and Address

40. Will you own/operate a refinery that distributes fuel from a rack? ☐ Yes ☐ No

Name	FEIN	IRS Terminal/Refinery Control Number(s) or Address

## PART 7: SUPPLIER/PERMISSIVE SUPPLIER INFORMATION

Attach copies of Terminal Lease Agreements/Throughput Agreements. Please see instructions for acceptable criteria for agreements.

41. Will you own fuel products stored in terminals in Michigan? ..... ☐ Yes ☐ No

42. Will you own fuel stored in production facilities in Michigan? ..... ☐ Yes ☐ No

43. Will you import fuel grade ethanol into Michigan from another state or country? ..... ☐ Yes ☐ No

44. Will you own fuel products stored in terminals in another state or country? ..... ☐ Yes ☐ No

If yes:

a. Will you **remove** fuel products **for your own delivery** into Michigan? ..... ☐ Yes ☐ No

b. Will you **sell** fuel products to **customers who will deliver** the fuel to Michigan? ..... ☐ Yes ☐ No

45. Identify all owned or leased terminal storage in Michigan, and storage at out-of-state terminals from which fuel destined for Michigan will be withdrawn (including storage at a biofuel processing plant):

Owner or Terminal Operator	Address of IRS Terminal Control Number	Method of delivery into storage (Pipeline, Marine Vessel, Truck, Rail, Production)

## PART 8: IMPORTER INFORMATION

46. If you import fuel grade ethanol into Michigan from another state or country, complete Part 7, line 43.

47. If you import fuel products, excluding ethanol, into Michigan from a Michigan licensed supplier at a terminal in another state, you must pay the Michigan excise tax to the supplier. A license is not required for this activity.

48. Will you import fuel products by tank wagon or railcar from a bulk storage in another state? ☐ Yes ☐ No

If yes, indicate the state from which you will import, the type of license for that state, and the fuel products. You must also attach a copy of your license for each state.

State	License Type	Products to be imported (see Form 4667 for a list of product codes)

49. Will you import fuel products from outside the United States? ☐ Yes ☐ No

a. ☐ Bonded Importer – Required to submit a surety bond in an amount determined by the department, but not less than \$2,000,000 unless you are registered under IRS sec. 4101, in which case the bond may be reduced to no less than \$1,000,000.

b. ☐ Occasional Importer – May be required to submit a surety bond in an amount determined by the department, but not to exceed \$2,000,000. Required to pay tax on imported products within 3 days of the earliest of entry into the country or receipt of the import verification number.

Indicate the country and/or province from which you will import, the type of fuel license you hold for that country/province, and the fuel products that you will import. You must also attach a copy of your license for each jurisdiction.

Country/Province	License Type	Products to be imported (see instructions for a list of product codes)

## PART 9: EXPORTER INFORMATION

50. Will you export fuel products, including biodiesel, from the state of Michigan? ☐ Yes ☐ No If no, skip to Part 10.

Indicate the jurisdiction to which you will export, the type of fuel license you hold for that state or country/province, and the fuel products you will export. You must also attach a copy of your license for each jurisdiction.

Country/Province	License Type	Products to be exported (see Form 4667 for a list of product codes)

## PART 10: BLENDER INFORMATION

Questions 51-54 only pertain to activity below the terminal rack.

51. Will you blend tax-paid fuel products with untaxed products? ..... ☐ Yes ☐ No
52. Will you blend ethanol and gasoline to produce a gasoline product? ..... ☐ Yes ☐ No
53. Will you blend biodiesel and petroleum diesel to produce a diesel product? ..... ☐ Yes ☐ No
54. Will you add dye to biodiesel or a biodiesel/petroleum diesel blend? ..... ☐ Yes ☐ No

## PART 11: TRANSPORTER INFORMATION

55. Will you be **hired** to transport fuel into or out of the State of Michigan? ☐ Yes ☐ No

56. Indicate Method(s) of Transport ☐ Truck ☐ Rail ☐ Other: \_\_\_\_\_

IFTA Jurisdiction (if transporting by truck)	Account Number (if transporting by truck)

## PART 12: RETAIL DIESEL WATERWAYS INFORMATION

57. Will you sell diesel fuel into fuel supply tanks of watercraft? ..... ☐ Yes ☐ No

## PART 13: LIQUEFIED PETROLEUM GAS (LPG) INFORMATION

58. Will you sell or use LPG for motor vehicles that use Michigan highways? ..... ☐ Yes ☐ No

59. Will you have LPG storage from which both highway and non-highway fuel is disbursed? ..... ☐ Yes ☐ No

60. Will you withdraw LPG from the cargo tanks of trucks, trailers or semi-trailers for the operation of a motor vehicle? ..... ☐ Yes ☐ No

**PART 14: LICENSE FEES**

## Carrier License (Pipeline, Barge, and Marine Vessel)

61. If you answered yes to item 28a or 28b, enter 0 here. There is no fee required for a carrier license .....

## Terminal Operator License (including Refiners)

62. If you answered yes to item(s) 29a, 29b, 30a, 30b, 32, or 35, enter \$2000 here .....

63. If you answered yes to item 36 or 37, enter \$0 here .....

## Supplier

64. If you answered yes to item(s) 41, 42, 43, or 44a, enter \$2000 here .....

## Permissive Supplier

65. If you answered yes to item 44b, enter \$50 here .....

## Importer

66. Tankwagon Operator Importer: If you answered yes to item 48, enter \$50 here .....

67. Bonded Importer: If you answered yes to item 49 and selected 49a, enter \$1000 here .....

68. Occasional Importer: If you answered yes to item 49 and selected 49b, enter \$1000 here .....

## Exporter

69. If you answered yes to item 50, enter \$1000 here .....

## Blender

70. If you answered yes to item(s) 51, 52, or 53, enter \$100 here .....

## Transporter

71. If you answered yes to item 55, enter \$50 here .....

## Retail Diesel Waterways

72. If you answered yes to item 57, enter \$50 here .....

## Liquefied Petroleum Gas

73. If you answered yes to item(s) 58, 59, or 60, enter \$50 here .....

**Documents to be submitted with Motor Fuel License Application**

	Terminal Operator and Refiner	Supplier	Permissive Supplier	Importer	Blender	Exporter	Transporter	Retail Diesel Waterway License	LPG Dealer	Carrier
Form 3712, Motor Fuel Tax License Application .....	X	X	X	X	X	X	X	X	X	X
Form 3999, Trading Partner Agreement .....	X	X	X	X	X	X	X			X
Form 4099, Motor Fuel Electronic Filing Application .....	X	X	X	X	X	X	X	X	X	X
Form 4040, Motor Fuel EFT (EFT) Credit Application .....		Or Form 4041						Or Form 4041		
Form 4041, Motor Fuel EFT Debit Application .....		Or Form 4040						Or Form 4040		
Federal 637 Registration .....	X	X	X		If applicable					
Most Current Financial Statements .....	X	X	X	X	X					
Lease Agreements/Through-Put Agreements .....	X	X	X							
Copies of Licenses from other states or provinces .....				X		X				

# Instructions for Completing Form 3712, Motor Fuel Tax License Application

Please provide requested identifying information and ownership information in parts one and two.

Please note that the signatures on item 18 must be that of the owner, two partners, or two corporate officers responsible for filing returns and making tax payments.

The fee in item 19 will be determined once the application is completed.

**Definition:** Rack means a mechanism for delivering motor fuel into a railroad tank car, a transport truck, a tank wagon, the fuel supply tank of a marine vessel, or other means of transfer outside of the storage system.

## PART 4: CARRIER INFORMATION

A Carrier operates a pipeline or marine vessel engaged in the business of transporting motor fuel above the terminal rack.

## PART 5: REFINER INFORMATION

Refinery means a facility that produces motor fuel. Producers of ethanol and biodiesel must complete the biofuels section of Part 5. Refiners will be licensed as Terminal Operators.

## PART 6: TERMINAL OPERATOR INFORMATION

A Terminal Operator owns, operates, or otherwise controls a terminal. A terminal is defined as a motor fuel storage and distribution facility that meets the following requirements:

- Is registered as a qualified terminal by the internal revenue service.
- Is supplied by pipeline or marine vessel.
- Has a rack from which motor fuel may be removed.

All facilities in this state that produce motor fuel, including ethanol and biodiesel, and distribute the fuel from a rack are considered a terminal and shall obtain a terminal operator license

**Agreements:** Terminal Lease, Throughput, Position Holder; including agreements to store fuel at a biodiesel or ethanol processing plant. Agreements must include the following information:

1. Effective period of agreement, including a start date.
2. Products covered by the agreement.
3. Maximum gallons of storage that the position holder is allowed at any time.
4. Must specify that the facility will issue shipping

papers as required, and that the position holder will provide all the required information necessary to issue correct shipping papers.

5. Facilities must be identified, including name, address, and Terminal Control Number.

6. Agreements must be signed.

## PART 7: SUPPLIER/PERMISSIVE SUPPLIER INFORMATION

To become licensed as a Supplier, a company must meet the following requirements:

- Is subject to the general taxing jurisdiction of this state.
- Is registered under section 4101 of the Internal Revenue Code for motor fuel transactions within the bulk transfer/terminal distribution system.
- Is any one of the following:
  - ✓ The position holder in a terminal or refinery in this state.
  - ✓ Imports fuel grade ethanol into this state.
  - ✓ Acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to a 2-party exchange.
  - ✓ The position holder in a terminal or refinery outside Michigan, which imports it's own fuel into this state.

In addition, a Supplier license may be required for one of the following:

- produce alcohol or alcohol derivative substances in this state.
- produce alcohol or alcohol derivative substances for import into a terminal in this state.
- acquire alcohol or alcohol derivative substances immediately upon import that is:
  - ✓ delivered by transport truck, tank wagon, rail car, or marine vessel, and
  - ✓ delivered into a terminal or refinery or other storage facility that is not part of a terminal or refinery

Position Holders (owners of the fuel) at facilities that produce ethanol and biodiesel shall obtain a Suppliers License

A Permissive Supplier may not be subject to the taxing jurisdiction of this state but elects to collect and remit

the tax imposed by the Motor Fuel Tax Act on fuel sold with a Michigan destination. A Permissive Supplier meets both of the following requirements:

- Is a position holder in a federally registered terminal located outside of this state, or a person who acquires from a position holder motor fuel in an out-of-state terminal that qualifies as a two-party exchange.
- Is registered under section 4101 of the Internal Revenue Code for motor fuel transactions within the bulk transfer/terminal distribution system.

### **PART 8: IMPORTER INFORMATION**

Anyone importing fuel grade ethanol into the State of Michigan must be licensed as a Supplier.

An Importer license is not required to obtain fuel from a Michigan licensed Supplier at a terminal in another state.

A Tank Wagon Operator Importer license is required to import fuel from a bulk plant in another state by means of a tank-wagon. The fuel comes from a source other than a terminal such as a bulk storage facility.

Anyone importing fuel from another country, for delivery to a storage facility that is not a federally registered terminal, must be license as either a Bonded Importer, or an Occasional Importer. Methods of transport include a transport truck, tank wagon, pipeline, marine vessel.

### **PART 9: EXPORTER INFORMATION**

An exporter removes fuel from the State of Michigan and delivers to a location outside of Michigan.

### **PART 10: BLENDER INFORMATION**

Blenders of gasoline with ethanol or petroleum diesel fuel with biodiesel below the terminal rack are required to obtain a Blenders License. Suppliers and Permissive Suppliers who engage in this activity are also required to obtain a Blenders License. In addition, a Blender License is required for anyone who mixes motor fuel and another product not previously subject to the motor fuel tax, to create a product that can be used as motor fuel in a motor vehicle.

### **PART 11: TRANSPORTER INFORMATION**

A transporter is hired to haul fuel into or out of this state. A Transporter License is not needed if the fuel is staying in Michigan or the transporter owns the fuel.

### **PART 12: RETAIL DIESEL WATERWAYS INFORMATION**

A Retail Diesel Waterways License is required for sales made into the fuel supply tank of an end user's boat or marine vessel, or for a bulk delivery to an end-user for use on the waterways.

### **PART 13: LIQUEFIED PETROLEUM GAS INFORMATION**

An LPG Dealer license is required for anyone doing the following:

- Selling or delivering liquefied petroleum gas into a fuel supply tank of a motor vehicle, or exchanging or replacing of the fuel supply tank of a motor vehicle.
- Delivery of liquefied petroleum gas into storage, devoted exclusively to the storage of liquefied petroleum gas to be consumed in motor vehicles on the public roads or highways.
- Withdrawing liquefied petroleum gas from the cargo tank of a truck, trailer or semi-trailer for the operation of a motor vehicle on the public roads and highways of this state, whether used in vapor or liquid form.